



## 98TH GENERAL ASSEMBLY

### State of Illinois

2013 and 2014

HB2865

by Rep. Jil Tracy

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/9-200

35 ILCS 200/15-190 new

70 ILCS 605/5-2

from Ch. 42, par. 5-2

Amends the Property Tax Code. Amends a Section regarding previously exempt by providing that public highways, streets, and alleys shall be subject to taxation under the Illinois Drainage Code. Adds a Section in an Article regarding exemptions providing that public highways, streets, and alleys shall be taxable under the Illinois Drainage Code. Amends the Illinois Drainage Code. Provides that public highways, streets, and alleys shall be included in the commissioners' assessment roll of benefits, damages, and compensation. Effective immediately.

LRB098 05664 OMW 35703 b

FISCAL NOTE ACT  
MAY APPLY

A BILL FOR

1 AN ACT concerning local government.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing  
5 Section 9-200 and adding 15-190 as follows:

6 (35 ILCS 200/9-200)

7 Sec. 9-200. Previously exempt property.

8 (a) Generally. Property that is purchased, granted, taken  
9 or otherwise transferred from a use exempt from taxation under  
10 this Code to a use not so exempt shall be subject to taxation  
11 from the date of change of use, purchase or conveyance. In  
12 those cases the county collector may issue a tax bill to the  
13 person holding title to the property for that part of the year  
14 during which it was not exempt, and may accept payment of the  
15 bill as full and final settlement of tax liability for that  
16 year.

17 (b) Drainage district. Public highways, streets, and  
18 alleys located within a drainage district under the Illinois  
19 Drainage Code previously exempt from taxation under this Code  
20 shall be subject to taxation from the effective date of this  
21 amendatory Act of the 98th General Assembly by the drainage  
22 district in which they are located.

23 (Source: P.A. 86-1481; 88-455.)

1 (35 ILCS 200/15-190 new)

2 Sec. 15-190. Public highways, streets, and alleys within a  
3 drainage district. Notwithstanding any other provision of this  
4 Article, land used for public highways, streets, and alleys  
5 shall be taxable under the Illinois Drainage Code.

6 Section 10. The Illinois Drainage Code is amended by  
7 changing Section 5-2 as follows:

8 (70 ILCS 605/5-2) (from Ch. 42, par. 5-2)

9 Sec. 5-2. Original assessments - Property subject to  
10 assessment. Upon the Organization of the district, the  
11 commissioners shall proceed to make out their assessment roll  
12 of benefits, damages and compensation, and they shall include  
13 therein all lands, lots, railroads, and other property within  
14 the district, including public highways, streets, and alleys,  
15 ~~other than public highways, streets and alleys,~~ which, in their  
16 opinion, will be benefited, taken or damaged by the proposed  
17 work. Whenever another district or a municipal corporation  
18 exercising drainage powers has been made a party to the  
19 proceedings to organize the district, then the commissioners  
20 shall also include such other district or municipal corporation  
21 in their assessment roll.

22 (Source: P.A. 83-726.)

23 Section 99. Effective date. This Act takes effect upon

1 becoming law.